



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2012 NONRESIDENT SCHEDULE

SCHEDULE NR

(Rev. 4/4/13)

3081

For the year January 1 - December 31, 2012, or fiscal tax year beginning

2012 and ending

2013

Print Your name

Your Social Security number

Spouse's first name

Spouse's Social Security number

Dates of SC Residency
to

Schedule NR is to be used by
Nonresident or Part-year residents

Attach to completed SC1040.

INCOME AND EXCLUSIONS

INCOME AS SHOWN ON
FEDERAL RETURN
COLUMN A

SOUTH CAROLINA INCOME
COLUMN B

1 Wages, salaries, tips, etc.	1	00	00
2 Taxable interest income	2	00	00
3 Dividend income	3	00	00
4 State and local income tax refunds	4	00	
5 Alimony received	5	00	00
6 Business income or (loss)	6	00	00
7 Capital gain or (loss)	7	00	00
8 Other gains or (losses)	8	00	00
9 Taxable amount of IRA distributions	9	00	00
10 Taxable amount of pensions and annuities	10	00	00
11 Rents, royalties, partnerships, estates, trusts, etc.	11	00	00
12 Farm income or (loss)	12	00	00
13 Unemployment compensation	13	00	00
14 Taxable amount of Social Security benefits	14	00	
15 Other income	15	00	00
16 TOTAL INCOME: Add lines 1 through 15	16	00	00

*Attach To
SC1040*

ADJUSTMENTS TO INCOME**FEDERAL ADJUSTMENT****SC ADJUSTMENT**

17 Educator Expenses	17	00	00
18 Certain business expenses of reservists, performing artists, and fee-based government officials	18	00	00
19 Health savings account deduction	19	00	00
20 Moving expenses	20	00	00
21 Deductible part of self-employment tax	21	00	00

SC adjustment cannot exceed 100% of federal adjustment. Continued on next page.



SC adjustment continued

		COLUMN A	COLUMN B
22	Self-employed SEP, SIMPLE, and qualified plans.	00	00
23	Self-employed health insurance deduction	00	00
24	Penalty on early withdrawal of savings	00	00
25	Alimony paid	00	00
26	IRA deduction	00	00
27	Student loan interest deduction.	00	00
28	Tuition and fees	00	00
29	Domestic production activities deduction.	00	
30	Other Adjustments.	00	00
31	TOTAL ADJUSTMENTS: Add lines 17 through 30	00	00
32	ADJUSTED GROSS INCOME: Line 16 minus line 31	00	00

SOUTH CAROLINA ADJUSTMENTS**ADDITIONS**

33	South Carolina Additions		00
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SUBTRACTIONS

34	44% of net capital gains held for more than one year (See instructions)		00
35	Retirement Deduction (See instructions)		
a)	Taxpayer: Date of Birth	35a	00
b)	Spouse: Date of Birth	35b	00
c)	Surviving Spouse: Deceased Spouse(s) Date of Birth	35c	00
36	Age 65 and older deduction (See instructions) (Must be a resident for part of the year)		
a)	Taxpayer: Date of Birth	36a	00
b)	Spouse: Date of Birth	36b	00
37	Deductions for dependent(s) under 6 years of age on December 31, of the tax year. (See instructions). (Must be a resident for at least part of the year)		
	Date of Birth SSN		
	Date of Birth SSN	37	00
38	Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program. (See instructions)	38	00
39	Active Trade or Business Income Deduction (See Instructions)	39	00
40	Other Subtractions (See instructions)	40	00
41	TOTAL SOUTH CAROLINA SUBTRACTIONS: Add lines 34 through 40	41	00
42	TOTAL SOUTH CAROLINA ADJUSTMENTS: Line 33 minus line 41	42	00
43	SC Modified Adjusted Gross Income (Column B Line 32 plus line 42)	43	00

44 PRORATION:

Line 32, Column B divided by line 32, Column A = _____ % (Do not exceed 100%)

45 DEDUCTIONS ADJUSTMENT:

If using the standard deduction, enter the amount from federal form

OR

If itemizing, use worksheet from instructions, and enter the amount from Part IV on line 45 (Total itemized Deductions Adjustment). Also enter the following amounts from the worksheet:

Part I (Itemized Deduction) _____

Part II, Worksheet A, line 5 (State Taxes) _____

Part III (Other Expenses) _____

46 Enter the total amount of personal exemptions from federal tax return
(Form 1040EZ filers enter zero.)**47** TOTAL deductions and exemptions. Add lines 45 and 46**48** ALLOWABLE DEDUCTIONS: Multiply line 47 by _____ % from line 44**49** SOUTH CAROLINA TAXABLE INCOME: Subtract line 48 from line 43, Column B. Enter the difference **here and on SC1040, line 5.** If line 49 is a negative figure, enter zero on SC1040 line 5

Attach this form and a complete copy of your federal return to your SC1040.

Check the Schedule NR box on the front of SC1040.

Do not submit Schedule NR separately.

Your return cannot be processed if this form is submitted separately.

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